

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

JIM GANDRUP,	)	
	)	
Petitioner,	)	
	)	
v.	)	Misc. No. 15-287-SLR
	)	
UNITED STATES OF AMERICA,	)	
INTERNAL REVENUE SERVICE, and	)	
JULIETA JOHNSON,	)	
	)	
Respondents.	)	

**SHOW CAUSE ORDER**

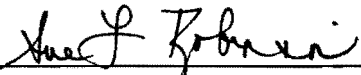
At Wilmington this ~~19<sup>th</sup>~~ day of November, 2015;

This is the third petition to quash a third-party summons issued by the Internal Revenue Service ("IRS") filed by petitioner Jim Gandrup ("petitioner"), a pro se litigant. Petitioner has not filed a federal tax return since 1996. In order to determine petitioner's federal tax liability for the tax year 2010, respondent Julieta Johnson ("Agent Johnson"), a California-based revenue agent with the IRS, issued IRS third-party summonses to Bank of America for the bank records of Silver Bullet Paving, Inc. (a business believed to be owned by petitioner) from December 1, 2009 to January 31, 2011, and for petitioner's bank records from December 1, 2009 to January 31, 2011. See Misc. No. 14-123-SLR, *Gandrup v. United States of America*; Misc. No. 15-038-SLR, *Gandrup v. United States of America*. Petitioner moved to quash the summonses and his motions were denied. See Misc. No. 14-123-SLR at D.I. 12, 13; Misc. No. 15-038-SLR at D.I. 10, 11)

Agent Johnson recently issued an IRS third-party summons, again to Bank of America, for the bank records of Silver Bullet Paving, Inc. (wherein Majorie Peckham had signatory authority and/or the right of withdrawal) from February 1, 2011 through January 31, 2015. In turn, petitioner filed a motion to quash identical to that filed in Misc. No. 15-038-SLR, and almost identical (save one paragraph) to the motion to quash filed in Misc. No. 14-123-SLR, all three motions challenging the government's authority.

The court finds that petitioner is abusing the legal system by filing his continuous motions to quash third-party summons issued by the IRS, particularly in light of the fact that his prior motions were denied, and he has not filed a tax return since 1996. Petitioner, however, has not been deterred by the denials of his motions to quash and, again, moves to quash a third-party summons. The court finds petitioner's legal filings are vexatious and abusive of the judicial process.

THEREFORE, petitioner Jim Gandrup is hereby ORDERED to show cause, in writing, on or before December 21, 2015, why he should not be enjoined from filing, without prior authorization of the court, any miscellaneous action, motion to quash, complaint, lawsuit, bankruptcy appeal or petition for writ of mandamus, related to third-party summons issued by the Internal Revenue Service to the Bank of America for the bank records of petitioner, Silver Bullet Paving, Inc. (a business believed to be owned by petitioner), and/or Silver Bullet Paving, Inc. (wherein Majorie Peckham had signatory authority and/or the right of withdrawal).

  
UNITED STATES DISTRICT JUDGE